

Report No. 4b-2.

ALL Reciprocal Category  
Differences Included

**"Intragovernmental Closing Package Reciprocal Category  
Summary Report for FY 2005"  
for Agency 20  
Department of the Treasury  
Summary Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$3,325,707,000,000</u></b>	<b><u>3,328,863,679,064</u></b>	<b><u>(\$3,156,679,064)</u></b>	<b><u>0.1%</u></b>

**02 - Federal Interest Receivable/Federal Interest Payable**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$44,825,000,000</u></b>	<b><u>\$44,841,785,560</u></b>	<b><u>(\$16,785,560)</u></b>	<b><u>0.0%</u></b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$173,790,000,000</u></b>	<b><u>\$175,008,715,315</u></b>	<b><u>(\$1,218,715,315)</u></b>	<b><u>0.7%</u></b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$18,560,000,000</u></b>	<b><u>\$17,697,442,609</u></b>	<b><u>\$862,557,391</u></b>	<b><u>4.6%</u></b>

**06 - Gains and Losses on Federal Borrowings**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$15,000,000</u></b>	<b><u>\$732,000</u></b>	<b><u>\$14,268,000</u></b>	<b><u>95.1%</u></b>

**17 - Federal Loans Receivable/Federal Loans Payable**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$236,214,000,000</u></b>	<b><u>\$235,973,472,745</u></b>	<b><u>\$240,527,255</u></b>	<b><u>0.1%</u></b>

**18 - Financing Sources Transferred In/Out Without Reimbursement**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$137,000,000</u></b>	<b><u>(\$20,829,193)</u></b>	<b><u>\$157,829,193</u></b>	<b><u>84.8%</u></b>

**19 - Appropriation Transfers In/Out**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$0</u></b>	<b><u>\$1,095,956,464</u></b>	<b><u>(\$1,095,956,464)</u></b>	<b><u>100.0%</u></b>

**21 - Employee Benefit Contributions Receivables and Payables**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
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"Intragovernmental Closing Package Reciprocal Category Summary Report for FY 2005" for Agency 20, Contin

<b>Totals:</b>	<b><u>\$171,000,000</u></b>	<b><u>\$193,828,871</u></b>	<b><u>(\$22,828,871)</u></b>	<b><u>11.8%</u></b>
<b>22 - Accounts Receivable, Accounts Payable, and Other Liabilities</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$837,000,000</u></b>	<b><u>\$1,757,350,400</u></b>	<b><u>(\$920,350,400)</u></b>	<b><u>52.4%</u></b>
<b>23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Cre</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$82,000,000</u></b>	<b><u>\$196,638,556</u></b>	<b><u>(\$114,638,556)</u></b>	<b><u>58.3%</u></b>
<b>24 - Intra-governmental buy/sell costs/revenues</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$3,041,000,000</u></b>	<b><u>\$3,517,375,546</u></b>	<b><u>(\$476,375,546)</u></b>	<b><u>13.5%</u></b>
<b>26 - Benefit program Costs/Revenues</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$1,659,000,000</u></b>	<b><u>\$1,334,747,250</u></b>	<b><u>\$324,252,750</u></b>	<b><u>19.5%</u></b>
<b>28 - Unexpended Appropriations-Transferred-In/Out</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$1,424,000,000</u></b>	<b><u>\$1,000,316,239</u></b>	<b><u>\$423,683,761</u></b>	<b><u>29.8%</u></b>
<b>29 - Uncategorized - SGLs that are NOT assigned to any other category</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$10,288,808,000,000</u></b>	<b><u>\$176,157,053,692</u></b>	<b><u>0,112,650,946,309</u></b>	<b><u>98.3%</u></b>
<b>Grand Totals</b>	<b><u>\$14,095,270,000,000</u></b>	<b><u>\$3,987,618,265,115</u></b>	<b><u>\$10,107,651,734,885</u></b>	<b><u>71.7%</u></b>

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded